

Audit and Risk Committee – for assurance

Meeting date: 18 October 2021

Time required: 5 minutes

Presenter: Chris Braithwaite

Approved by: Louise Byers

1. Topic

- 1.1. Fraud and Whistleblowing incidents

2. Objective of this report

- 2.1. To provide the Committee with an update on any fraud or whistleblowing reports.

3. Recommendation

- 3.1. That the Audit and Risk Committee notes the report.

4. Fraud and Whistleblowing Reports

- 4.1. This report covers Quarters 1 and 2 of 2021/22 (1 April 2021 to 30 September 2021).

Fraud

- 4.2. No incidents of fraud were reported during this period.

Whistleblowing

- 4.3. One whistleblowing disclosure was reported during this period. This disclosure is currently being independently investigated by Mazars.

5. Publication decision

- 5.1. This report can be published internally and externally without redactions.

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Consultees: Ailsa Beaton, Louise Byers, Paul Arnold, Mike Collins, Peter Cudlip (Mazars)